

STROBL & SHARP, P.C.  
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Attorneys for PIC Productivity Improvement Center

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

	)	
In re:	)	Case No: 05-44481 (RDD)
	)	Chapter 11
DELPHI CORPORATION, et al.,	)	(Jointly Administered)
	)	
Debtors-in-Possession	)	

**PIC PRODUCTIVITY IMPROVEMENT CENTER'S RESPONSE TO DEBTORS'  
NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO  
11 U.S.C. §502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN  
(A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED  
ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS AND  
(D) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO  
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION AND  
CONSENSUALLY MODIFIED AND REDUCED CLAIMS**

NOW COMES PIC PRODUCTIVITY IMPROVEMENT CENTER ("PIC" or "Claimant"), by and through its attorneys, Strobl & Sharp, P.C., and for its response to Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documented Claims, (b) Claims not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation and Consensually Modified and Reduced Claims ("Nineteenth Omnibus Claims Objection"), states as follows:

1. PIC filed its proof of claim with an unsecured amount of \$550,320.80 on March 3, 2006 (the "Outstanding Balance"). (Exhibit A.)

2. The Debtors have objected to the claim on the grounds that the Debtors have "...determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status."

3. The basis for PIC's claim arises out of services (the "Services") which were provided to Debtors by PIC during the period of time from October 2003 through October 7, 2005. A summary of PIC's relevant books and records pertaining to the Services are attached herein as Exhibit B.

4. The Debtors have failed or refused to pay for the Services, the Outstanding Balance of said Services being \$550,320.80, according to the Affidavit of Allen J. Holmes, Chief Financial Officer of PIC Productivity Improvement Center (Exhibit C.)

5. The books and records of PIC do not reflect any payments on the Outstanding Balance of \$550,320.80. See Exhibit C.

6. The Debtor has provided no proof of payment on the Outstanding Balance.

WHEREFORE, PIC respectfully requests that this Court deny Debtors' Nineteenth Omnibus Claims Objection, as it relates to Claimant and allow Claimant's proof of claim in full as filed and grant such further and additional relief as just and proper.

Respectfully submitted:

**STROBL & SHARP, P.C.**

/s/ Dennis W. Loughlin

Lynn M. Brimer (P43291)

Dennis W. Loughlin (P57084)

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Attorneys for PIC Productivity Improvement Center

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Dated: August 9, 2007

**ECF Certificate of Service**

The undersigned certifies that a copy of the foregoing document was served upon each attorney or party of record herein by electronic means or first class U.S. mail on August 9, 2007.

By: /s/Dennis W. Loughlin

Dennis W. Loughlin (P43291)

dloughlin@stroblpc.com

# **EXHIBIT A**

United States Bankruptcy Court Southern District Of New York		PROOF OF CLAIM	
Name of Debtor <b>DELPHI AUTOMOTIVE SYSTEMS LLC</b>		Case Number <b>05-44640</b>	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		This Space For Court Use Only  Claim #02173 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)	
Name of Creditor (The person or other entity to whom the debtor owes money or property): <b>PIC - Productivity Improvement Ctr</b>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and Address where notices should be sent: <b>PIC - Productivity Improvement Ctr Attn: Cathy Burgess 199 Wentworth Street East Oshawa, ON Canada L1H 3V6</b>		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.	
Telephone Number: <b>905.743.4600 x3315</b>		<input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Last four digits of account or other number by which creditor identifies debtor:		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated: _____	
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
<b>2. Date debt was incurred:</b> <b>October 2003 - October 7, 2005</b>		<b>3. If court judgment, date obtained:</b>	
<b>4. Classification of Claim.</b> Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. <b>Unsecured Nonpriority Claim \$ 550,320.80 USD Secured Claim.</b> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority. <b>Unsecured Priority Claim.</b> <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____ <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or service for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). * Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.			
<b>5. Total Amount of Claim at Time Case Filed:</b> \$ <b>550,320.80 USD</b> (Unsecured) (Secured) (Priority) <b>550,320.80</b> (Total) <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
<b>6. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. <b>7. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. <b>8. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date: <b>2.28.06</b> Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <b>Cathy Burgess, Credit Manager</b>			

Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 132 and 3571



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Location	Posting Date	Cust #	Invoice No.	\$\$\$	Amount	Due Date	Contract	Olympic PO	SAP PO	Buyer	PA #
Delebit F&C	11/28/2003	C467	US1003008	USD	2,505.39	5/1/2004	M03/05-0382	AES25877		Phil De Perro	248-813-4348
Delebit F&C	3/26/2004	C467	US1002161	USD	13,879.88	5/1/2004	M03/05-0382	AES25877		Phil De Perro	248-813-4348
Delebit First	5/31/2004	C467	US1003157	USD	3,371.63	7/15/2004	M04/02-0142	AES26834		Phil De Perro	248-813-4348
Delebit First	6/19/2004	C467	US1003393	USD	4,307.63	7/16/2004	M04/02-0142	AES26834		Phil De Perro	248-813-4348
Delebit First	11/31/2004	C467	US1001335	USD	1,353.75	3/16/2005	M04/01-0122				
Delebit First	2/24/2004	C467	US1001604	USD	480.00	4/9/2004	M04/03-0481				
Delebit First	9/30/2004	C467	US1003532	USD	2,356.90	1/11/2004	M04/03-0481				
Thermal & Interior - Lockport	8/51/2004	C476	US1004820	USD	1,241.00	10/16/2004	NV04/03-1063	LPM21179			
Thermal & Interior - Lockport	9/24/2004	C476	US1004807	USD	1,457.00	11/8/2004	NV04/03-1063	LPM21179			
Thermal & Interior - Lockport	9/20/2004	C476	US1005194	USD	1,519.00	11/14/2004	NV04/03-1063	LPM21179			
Thermal & Interior - Lockport	10/52/2004	C476	US1005546	USD	1,705.00	12/8/2004	NV04/03-1063	LPM21179			
Thermal & Interior - Lockport	10/28/2004	C476	US1005788	USD	124.00	12/12/2004	NV04/03-1063	LPM21179			
Thermal & Interior - Lockport	3/12/2005	C476	US1007355	USD	288.00	3/12/2005	NV04/03-1063	LPM21179			
Thermal & Interior - Lockport	7/39/2004	C480	US1004048	USD	546.00	9/13/2004	OH04/03-0169				
Packard	1/23/2005	C480	US1007246	USD	526.40	3/9/2005	OH05/01-0102				
Packard	1/13/2005	C480	US1007156	USD	3,652.15	3/17/2005	OH05/01-0102				
Packard	1/13/2005	C480	US1007157	USD	1,051.50	2/28/2005	OH05/01-0114				
Packard	2/28/2005	C480	US1007458	USD	2,481.26	3/16/2005	SP05/02-0021				
Packard	3/16/2005	C480	US1007822	USD	221.47	3/30/2005	SP05/02-0021				
Packard	3/16/2005	C480	US1008042	USD	1,046.62	5/23/2004	M04/04-0273				
Packard	4/23/2004	C481	US1002620	USD	4,062.16	6/13/2004	M04/04-0273				
Sagraw Steering Plant 6	5/15/2004	C481	US1002692	USD	10,150.43	8/10/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	8/1/2005	C481	US1003020	USD	1,506.95	8/15/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	8/17/2005	C481	US1011057	USD	1,254.25	8/29/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	8/17/2005	C481	US1011271	USD	1,254.25	8/29/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	8/14/2005	C481	US1011477	USD	1,354.25	10/12/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	9/12/2005	C481	US1011602	USD	1,003.40	10/14/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	9/12/2005	C481	US1011705	USD	1,248.90	10/26/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	9/26/2005	C481	US1011907	USD	870.00	10/28/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	9/26/2005	C481	US1012062	USD	1,235.40	10/28/2005	M05/02-0162	S2M93441			
Sagraw Steering Plant 6	10/12/2005	C481	US1012392	USD	1,220.90	11/17/2005	M05/02-0162				
Sagraw Steering Plant 6	10/12/2005	C481	US1012775	USD	1,554.42	11/17/2005	M05/02-0162				
Sagraw Steering Plant 6	10/25/2005	C481	US1012884	USD	572.10	11/25/2005	M05/02-0162				
Sagraw Steering Plant 6	8/19/2005	C734									



Location	Posting Date	Cust #	Invoice No.	\$	Amount	Due Date	Contract	Change PO	SAP PO	Buyer	Ph #
Chassis - Saginaw	9/28/2005	C469	SI015132	USD	2,111.11	9/28/2005	GEN1100508-1698	S2M3609			
Chassis - Saginaw	9/28/2005	C469	SI015856	USD	1,966.13	9/28/2005	GEN1100507-1273	S2M3369			
Chassis - Saginaw	9/30/2004	C469	SI003804	USD	329.95	11/14/2004	OSH0408-2072				
Energy & Chassis - Dayton	4/18/2004	C470	SI003436	USD	593.58	6/3/2004	SO403-0712				
Energy & Chassis - Dayton	4/23/2004	C470	SI003504	USD	4,584.89	6/7/2004	SO404-0899				
Energy & Chassis - Dayton	4/29/2004	C470	SI003593	USD	3,853.88	6/13/2004	SO404-0949				
Energy & Chassis - Dayton	4/29/2004	C470	SI003626	USD	1,271.70	6/13/2004	SO404-0969				
Energy & Chassis - Dayton	4/30/2004	C470	SI003941	USD	1,515.06	6/14/2004	SO407-0846				
Energy & Chassis - Dayton	7/30/2004	C470	SI005527	USD	18.68	9/13/2004	SO406-1510				
Energy & Chassis - Dayton	8/12/2004	C470	SI006470	USD	578.36	10/31/2004	SO407-1713				
Energy & Chassis - Dayton	9/16/2004	C470	SI006485	USD	229.92	11/17/2004	SO405-1510				
Energy & Chassis - Dayton	9/17/2004	C470	SI003317	USD	101.80	11/17/2004	SO402-0421				
Energy & Chassis - Dayton	4/13/2004	C470	SI005277	USD	542.22	5/28/2004	SO402-0421				
Energy & Chassis - Dayton	7/15/2004	C470	SI005558	USD	84.53	8/28/2004	SO405-1510				
Energy & Chassis - Dayton	8/30/2004	C470	SI005558	USD	84.53	10/14/2004	SO405-1510				
Energy & Chassis - Dayton	8/30/2004	C470	SI005573	USD	1,362.39	10/14/2004	SO407-1713				
Energy & Chassis - Dayton	9/16/2003	C473	SI005762	USD	168.79		SO307-1356				
Delphi Delco - Mexico	10/9/2003	C473	SI005969	USD	802.50		SO309-1884				
Delphi Delco - Mexico	11/15/2003	C473	SI005987	USD	1,369.47		SO309-1884				
Delphi Delco - Mexico	11/15/2003	C473	SI006028	USD	131.61		SO309-1882				
Delphi Delco - Mexico	11/15/2003	C473	SI006075	USD	652.84		SO310-1951				
Delphi Delco - Mexico	11/30/2003	C473	SI006236	USD	2,385.64	1/14/2004	SO311-2140				
Delphi Delco - Mexico	11/30/2003	C473	SI006519	USD	802.50	1/14/2004	SO309-1884				
Delphi Delco - Mexico	12/31/2003	C473	SI006824	USD	410.88	2/13/2004	SO311-2140				
Delphi Delco - Mexico	4/30/2004	C473	SI007128	USD	802.50	2/13/2004	SO309-1884				
Delphi Delco - Mexico	6/17/2004	C473	SI004585	USD	1,426.51	6/14/2004	SO404-0944				
Delphi Delco - Mexico	6/17/2004	C473	SI004607	USD	84.53	6/17/2004	SO405-1347				
Delphi Delco - Mexico	6/17/2004	C473	SI006591	USD	81.32	8/12/2004	SO405-1403				
Delphi Delco - Mexico	9/30/2004	C473	SI006591	USD	84.53	11/14/2004	OSH0409-2188				
Delphi Delco - Mexico	11/23/2004	C473	SI006591	USD	347.22	1/6/2005	OSH0409-2188				
Delphi Delco - Mexico	11/23/2004	C473	SI006591	USD	911.37	1/6/2005	OSH0409-2188				
Delphi Delco - Mexico	5/31/2004	C478	SI004239	USD	7,098.71	7/15/2004	SO404-1087				
Delphi Delco - Mexico	5/31/2004	C478	SI004239	USD	84.53	7/15/2004	SO405-1080				
Delphi Delco - Mexico	6/10/2004	C478	SI004397	CAD	805.06	7/15/2004	SO405-1080				
Delphi Delco - Mexico	6/10/2004	C478	SI004397	USD	4,117.09	7/15/2004	SO404-1087				
Delphi Delco - Mexico	6/17/2004	C478	SI004559	USD	798.03	7/15/2004	SO404-1087				
Delphi Delco - Mexico	10/29/2004	C478	SI007763	USD	84.53	12/13/2004	OSH0409-2478				
Delphi Delco - Mexico	10/29/2004	C478	SI007763	USD	311.37	12/13/2004	OSH0409-2478				
Delphi Delco - Mexico	11/24/2004	C478	SI008544	USD	123.05	1/6/2005	OSH0411-2834				
Delphi Delco - Mexico	11/24/2004	C478	SI008544	USD	101.65	1/6/2005	OSH0411-2834				
Delphi Delco - Mexico	2/1/2005	C478	SI010015	USD	1,089.26	3/18/2005	SO405-1365				
Delphi Delco - Mexico	2/2/2005	C478	SI010165	USD	105.93	3/18/2005	OSH0501-0175				

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Location	Posting Date	Guest #	Invoice No.	\$	Amount	Due Date Contract	Olympic PO	SAP PO	Buyer	Ph #
Delphi Delco Electronics	8/29/2005	C803	SI014898	USD	3,610.14	8/29/2005 GEN1100506-0982		450065571		
Delphi Delco Electronics	8/29/2005	C803	SI014942	USD	84.53	8/29/2005 GEN1100509-1458		450065571		
Delphi Delco Electronics	9/10/2005	C803	SI015368	USD	2,328.32	9/10/2005 GEN1100506-0982		450065571		
Delphi Delco Electronics	9/10/2005	C803	SI015426	USD	674.90	9/10/2005 GEN1100509-1636		450065571		
Delphi Delco Electronics	9/27/2005	C803	SI016054	USD	274.72	9/27/2005 GEN1100509-1636		450065571		
Delphi Delco Electronics	9/27/2005	C803	SI016056	USD	343.47	9/27/2005 GEN1100509-1640		450065571		
Delphi Delco Electronics	9/27/2005	C803	SI016054	USD	105.72	9/27/2005 GEN1100509-1716		450065571		
Delphi Delco Electronics	10/7/2005	C803	SI016266	USD	265.09	10/7/2005 GEN1100509-1640		450065571		
Delphi Delco Electronics	10/7/2005	C803	SI016268	USD	267.83	10/7/2005 GEN1100509-1716		450065571		
Delphi Delco Electronics	9/30/2004	C851	SI009899	USD	84.53	11/14/2004 OSH04009-2221				
Energy & Chassis - Kettering	10/12/2004	C851	SI009943	USD	2,880.33	11/15/2004 OSH04009-2341				
Energy & Chassis - Kettering	10/27/2004	C851	SI007693	USD	666.61	12/11/2004 OSH04009-2341				
Energy & Chassis - Kettering	11/25/2004	C851	SI008616	USD	2,687.25	1/9/2005 OSH0411-2993				
Chassis Systems - Dayton	6/30/2004	C897	SI005046	USD	182.97	8/14/2004 SO406-1316				
Chassis Systems - Dayton	7/30/2004	C897	SI005527	USD	141.24	8/14/2004 SO406-1510				
Chassis Systems - Dayton	5/31/2004	C897	SI004331	USD	282.15	7/15/2004 SO404-0992	DCS07659			
Interior Systems - Brownsdale	4/30/2004	C1066	SI003630	USD	551.85	6/14/2004 SO404-12210				
Saginaw - Plant 5	10/7/2005	C1066	SI016313	USD	5,266.61	10/7/2005 TRC1100509-0246	S2S55008	450171725	Steve Rudzinski	989-757-4048
Saginaw - Plant 5	10/13/2005	C1066	SI016543	USD	8,183.47	10/13/2005 TRC1100509-0246	S2S55008	450171725	Steve Rudzinski	989-757-4048
Saginaw - Plant 5	10/25/2005	C1066	SI017113	USD	852.70	10/25/2005 TRC1100509-0246	S2S55008	450171725	Steve Rudzinski	989-757-4048
Saginaw - Plant 5	10/22/2005	C1066	SI016786	USD	5,216.58	10/22/2005 TRC1100509-0246	S2S55008	450171725	Steve Rudzinski	989-757-4048
Saginaw - Plant 5	10/7/2005	C1066	SI016559	CAD	2,060.82	10/7/2005 TRC1100509-0246	S2S55008	450171725	Steve Rudzinski	989-757-4048
Saginaw - Plant 5	9/27/2005	C1066	SI016066	USD	1,311.82	9/27/2005 TRC1100509-0282	S2M483634			
Saginaw - Plant 5	10/12/2005	C1066	SI016416	USD	975.84	10/12/2005 TRC1100509-0282	S2M483634			
Saginaw - Plant 5	5/31/2004	C1106	SI004158	USD	491.35	7/15/2004 SO404-1086				
Thermal & Interior - Vandalia OH	8/19/2004	C1106	SI005764	USD	233.49	10/3/2004 INCG0408-1684				
Thermal & Interior - Vandalia OH	8/19/2004	C1106	SI005764	USD	5,128.64	10/14/2004 INCG0408-1684				
Thermal & Interior - Vandalia OH	8/30/2004	C1106	SI007373	USD	3,876.68	12/9/2004 INCG0410-2133				
Thermal & Interior - Vandalia OH	10/17/2004	C1106	SI011538	USD	717.42	4/8/2005 INCG1100504-0640	Signed WA	450145005	Judy Zink	937-356-2538
Thermal & Interior - Vandalia OH	4/10/2005	C1106	SI011538	USD	2,898.78	4/20/2005 INCG1100504-0640	Signed WA	450145005	Judy Zink	937-356-2538
Thermal & Interior - Vandalia OH	4/10/2005	C1106	SI011538	USD	1,788.71	4/25/2005 INCG1100504-0640	Signed WA	450145005	Judy Zink	937-356-2538
Thermal & Interior - Vandalia OH	4/17/2005	C1106	SI011955	USD	359.34	4/28/2005 INCG1100504-0640	Signed WA	450145005	Judy Zink	937-356-2538
Thermal & Interior - Vandalia OH	5/12/2005	C1106	SI012029	USD	442.176	5/11/2005 INCG1100504-0640	Signed WA	450145005	Judy Zink	937-356-2538
Thermal & Interior - Vandalia OH	5/12/2005	C1106	SI012270	USD	1,160.74	5/11/2005 INCG1100504-0640	Signed WA	450145005	Judy Zink	937-356-2538
Thermal & Interior - Vandalia OH	12/1/2004	C1290	SI009805	USD	635.00	12/22/2005 PC0411-2840	DCS08228	450125225	Linda Jamison	937-455-7172
Delphi Chassis Systems - Needmore	12/1/2004	C1290	SI009805	USD	127.33	2/19/2005 OSH0412-3285	DCS08228	450125225	Linda Jamison	937-455-7172
Delphi Chassis Systems - Needmore	12/26/2004	C1290	SI009849	USD	401.52	3/4/2005 PC0411-2840	DCS08228	450125225	Linda Jamison	937-455-7172
Delphi Chassis Systems - Needmore	1/8/2005	C1290	SI009852	USD	1,742.23	3/4/2005 PC0411-2840	DCS08228	450125225	Linda Jamison	937-455-7172
Delphi Chassis Systems - Needmore	1/8/2005	C1290	SI009854	USD	1,705.85	3/4/2005 PC0411-2840	DCS08228	450125225	Linda Jamison	937-455-7172
Delphi Chassis Systems - Needmore	1/9/2005	C1290	SI009855	USD	680,320.80	3/4/2005 PC0411-2840	DCS08228	450125225	Linda Jamison	937-455-7172

## **EXHIBIT B**

## Aged Accounts Receivable

(Detail, aged as of October 15, 2005)

Aged by Document Date

Account Details for all Delphi Locations

C000463	1/19/2005	S03/04-0836	SI009856	\$	1,732.29
C000463	3/17/2005	S03/04-0836	SI011067	\$	802.50
C000466	9/28/2005		SI001631	\$	324.10
C000466	4/28/2004		SI003558	\$	1,536.39
C000466	5/31/2004		SI004061	\$	2,306.52
C000466	5/31/2004		SI004097	\$	3,454.50
C000466	5/31/2004		SI004195	\$	84.53
C000466	8/31/2004		SI005923	\$	1,705.62
C000469	9/30/2004		SI006804	\$	329.95
C000469	9/28/2005		SI015836	\$	1,989.13
C000469	9/28/2005		SI016132	\$	2,111.11
C000470	4/13/2004		SI003317	\$	542.22
C000470	4/19/2004		SI003436	\$	593.58
C000470	4/23/2004		SI003504	\$	4,584.68
C000470	4/29/2004		SI003593	\$	3,853.88
C000470	4/29/2004		SI003626	\$	1,271.70
C000470	4/30/2004		SI003841	\$	1,515.00
C000470	7/15/2004		SI005277	\$	84.53
C000470	8/1/2004		SI005557	\$	578.36
C000470	7/30/2004		SI005620	\$	18.68
C000470	8/30/2004		SI005858	\$	84.54
C000470	8/30/2004		SI005873	\$	1,362.39
C000470	9/16/2004		SI006470	\$	229.92
C000470	9/17/2004		SI006485	\$	101.80
C000473	9/15/2003		S0057662	\$	189.79
C000473	10/9/2003		S0058969	\$	802.50
C000473	11/15/2003		S0059837	\$	1,369.47
C000473	11/15/2003		S0059878	\$	131.61
C000473	11/15/2003		S0060268	\$	652.84
C000473	11/15/2003		S0060275	\$	867.07
C000473	11/30/2003		SI000236	\$	2,386.64
C000473	11/30/2003		SI000619	\$	802.50
C000473	12/30/2003		SI000824	\$	410.88
C000473	12/31/2003		SI001278	\$	802.50
C000473	4/30/2004		SI003786	\$	1,425.51
C000473	6/17/2004		SI004585	\$	84.53
C000473	6/17/2004		SI004607	\$	81.32
C000473	9/30/2004		SI006891	\$	84.53
C000473	11/24/2004		SI008556	\$	347.22

C000473	11/25/2004	SI008582	\$	911.37
C000478	5/31/2004	SI004109	\$	7,098.71
C000478	5/31/2004	SI004239	\$	84.53
C000478	6/10/2004	SI004397	\$	805.06
C000478	6/15/2004	SI004503	\$	4,117.09
C000478	6/17/2004	SI004559	\$	799.03
C000478	10/29/2004	SI007763	\$	84.53
C000478	10/29/2004	SI007766	\$	311.37
C000478	11/24/2004	SI008544	\$	123.05
C000478	1/20/2005	SI009888	\$	101.65
C000478	2/1/2005	SI010015	\$	1,089.26
C000478	2/2/2005	SI010165	\$	105.93
C000478	3/30/2005	SI011355	\$	83.73
C000478	4/29/2005	SI012081	\$	475.62
C000481	10/15/2004	SI007216	\$	5,150.41
C000481	10/3/2004	SI007336	\$	2,679.61
C000481	10/17/2004	SI007558	\$	7,216.60
C000481	10/28/2004	SI007637	\$	3,590.90
C000481	10/17/2004	SI007745	\$	4,839.90
C000481	11/1/2004	SI007899	\$	8,006.28
C000481	11/1/2004	SI007910	\$	5,660.05
C000481	11/10/2004	SI008050	\$	985.74
C000481	11/14/2004	SI008371	\$	4,158.29
C000481	11/14/2004	SI008411	\$	691.78
C000481	12/1/2004	SI008733	\$	7,673.10
C000481	12/1/2004	SI008830	\$	426.68
C000481	1/18/2005	SI009844	\$	378.14
C000481	1/9/2005	SI009846	\$	9,849.40
C000481	1/9/2005	SI009847	\$	858.19
C000481	6/15/2005	SI012947	\$	612.46
C000481	6/5/2005	SI013053	\$	81.32
C000481	6/9/2005	SI013053	\$	81.32
C000481	7/11/2005	SI013812	\$	84.53
C000481	8/17/2005	SI014603	\$	162.64
C000481	8/17/2005	SI014604	\$	432.55
C000481	10/31/2005	SI017433	\$	81.32
C000481	1/31/2005	SI017434	\$	84.53
C000481	10/31/2005	SI017435	\$	162.64
C000481	10/31/2005	SI017436	\$	432.55
C000481	11/1/2004	SI018040	\$	681.89
C000482	8/16/2005	SI014506	\$	1,701.57
C000482	8/23/2005	SI014813	\$	582.08
C000482	9/21/2005	SI015832	\$	1,765.24
C000483	11/30/2003	SI000575	\$	3,598.41
C000483	12/31/2003	SI001343	\$	3,060.30
C000483	1/31/2004	SI001836	\$	3,720.39

C000722	8/30/2004	SI005860	\$	554.53
C000722	8/31/2004	SI006160	\$	1,030.70
C000722	9/20/2004	SI006575	\$	342.85
C000722	9/14/2004	SI006688	\$	997.48
C000722	9/16/2004	SI006724	\$	566.34
C000722	9/19/2004	SI007030	\$	694.77
C000722	10/3/2004	SI007180	\$	548.36
C000722	10/17/2004	SI007530	\$	923.86
C000722	11/1/2004	SI007961	\$	521.76
C000722	11/14/2004	SI008344	\$	117.70
C000722	11/14/2004	SI008455	\$	666.93
C000722	12/12/2004	SI008799	\$	470.05
C000803	8/2/2005	SI014130	\$	1,136.39
C000803	8/2/2005	SI014131	\$	361.13
C000803	8/4/2005	SI014244	\$	1,081.25
C000803	8/4/2005	SI014250	\$	774.02
C000803	8/18/2005	SI014622	\$	635.58
C000803	8/18/2005	SI014623	\$	486.38
C000803	8/23/2005	SI014804	\$	3,058.06
C000803	8/23/2005	SI014810	\$	276.06
C000803	8/29/2005	SI014896	\$	3,610.14
C000803	8/29/2005	SI014942	\$	84.53
C000803	9/10/2005	SI015369	\$	2,328.32
C000803	9/10/2005	SI015426	\$	674.90
C000803	9/27/2005	SI016054	\$	274.72
C000803	9/27/2005	SI016056	\$	343.47
C000803	9/27/2005	SI016064	\$	105.72
C000803	10/7/2005	SI016266	\$	265.09
C000803	10/7/2005	SI016268	\$	287.83
C000851	9/30/2004	SI006899	\$	84.53
C000851	10/1/2004	SI006943	\$	2,880.33
C000851	10/27/2004	SI007583	\$	666.61
C000851	11/25/2004	SI008616	\$	2,687.25
C000897	5/31/2004	SI004331	\$	262.15
C000897	6/30/2004	SI005046	\$	182.97
C000897	7/30/2004	SI005527	\$	141.24
C001066	4/30/2004	SI003830	\$	551.85
C001086	10/25/2005	SI0017113	\$	652.70
C001086	9/27/2005	SI016086	\$	1,311.82
C001086	10/7/2005	SI016313	\$	5,266.81
C001086	10/12/2005	SI016415	\$	975.84
C001086	10/13/2005	SI016543	\$	8,183.47
C001086	10/7/2005	SI016559	\$	2,060.82
C001086	10/22/2005	SI016786	\$	5,210.58
C001106	5/31/2004	SI004158	\$	401.95
C001106	8/19/2004	SI005764	\$	233.49

C001106	8/30/2004	SI006147	\$	5,126.64
C001106	10/17/2004	SI007373	\$	3,679.08
C001106	4/1/2005	SI011538	\$	717.87
C001106	4/10/2005	SI011797	\$	2,646.76
C001106	4/17/2005	SI011955	\$	1,769.71
C001106	5/1/2005	SI012009	\$	359.04
C001106	5/8/2005	SI012270	\$	1,421.76
C001290	10/25/2004	SI007381	\$	1,160.74
C001290	12/8/2004	SI008805	\$	535.00
C001290	1/5/2005	SI009549	\$	127.33
C001290	1/18/2005	SI009852	\$	401.52
C001290	1/18/2005	SI009854	\$	1,742.23
C001290	1/18/2005	SI009855	\$	1,705.85
C000467	11/28/2003	USI000068	\$	2,503.38
C000467	1/31/2004	USI001335	\$	1,353.75
C000467	2/24/2004	USI001604	\$	460.00
C000467	3/26/2004	USI002161	\$	13,879.88
C000467	5/31/2004	USI003157	\$	3,371.63
C000467	6/9/2004	USI003381	\$	4,307.63
C000467	9/30/2004	USI005352	\$	2,356.90
C000476	8/31/2004	USI004820	\$	1,241.00
C000476	9/24/2004	USI004907	\$	1,457.00
C000476	9/30/2004	USI005184	\$	1,519.00
C000476	10/25/2004	USI005546	\$	1,705.00
C000476	10/28/2004	USI005768	\$	124.00
C000476	3/1/2005	USI007635	\$	268.00
C000480	7/30/2004	USI004048	\$	546.00
C000480	1/31/2005	USI007156	\$	3,652.15
C000480	1/31/2005	USI007157	\$	1,051.50
C000480	1/23/2005	USI007346	\$	926.40
C000480	2/28/2005	USI007458	\$	2,481.25
C000480	3/16/2005	USI007822	\$	221.47
C000480	3/30/2005	USI008042	\$	1,049.62
C000481	4/23/2004	USI002620	\$	4,062.18
C000481	5/15/2004	USI002992	\$	10,150.43
C000481	8/10/2005	USI010920	\$	1,508.95
C000481	8/15/2005	USI011067	\$	1,254.25
C000481	8/29/2005	USI011271	\$	1,254.25
C000481	9/7/2005	USI011477	\$	1,254.25
C000481	9/12/2005	USI011502	\$	1,003.40
C000481	9/14/2005	USI011705	\$	1,249.90
C000481	9/26/2005	USI011907	\$	870.00
C000481	9/28/2005	USI012062	\$	1,235.40
C000481	10/12/2005	USI012275	\$	1,220.90
C000481	10/17/2005	USI012392	\$	1,154.10

C000481	10/25/2005	USI012684	\$	577.10
C000734	8/19/2005	USI011153	\$	1,853.26
C000734	8/29/2005	USI011249	\$	1,772.04
C000734	8/29/2005	USI011270	\$	230.80
C000734	9/12/2005	USI011409	\$	458.81
C000803	5/19/2005	USI009132	\$	913.13
C000904	10/25/2004	USI005656	\$	15,512.64
C000904	11/9/2004	USI005947	\$	15,699.00
C000904	11/22/2004	USI006257	\$	14,661.95
C000904	12/6/2004	USI006487	\$	11,040.38
C000904	12/21/2004	USI006698	\$	14,548.37
C000904	12/27/2004	USI006790	\$	11,861.00
C000904	1/25/2005	USI007103	\$	6,726.00
C000904	1/31/2005	USI007159	\$	8,256.00
C000904	2/25/2005	USI007455	\$	8,076.00
C000904	2/28/2005	USI007612	\$	3,480.00
C000904	3/16/2005	USI007767	\$	3,480.00
C000904	4/12/2005	USI008326	\$	696.00
C000904	3/29/2005	USI010745	\$	1,914.00
C000904	9/7/2005	USI011433	\$	3,258.00
C000904	9/12/2005	USI011500	\$	168.00
C000904	9/12/2005	USI011501	\$	1,848.00
C000904	9/14/2005	USI011704	\$	2,452.80
C000968	3/31/2004	USI002378	\$	889.88
C000968	3/31/2004	USI002380	\$	8,290.50
C000968	3/31/2004	USI002390	\$	3,474.13
C001088	10/25/2004	USI005659	\$	24,908.92
C001088	11/9/2004	USI005948	\$	28,095.68
C001088	11/10/2004	USI005957	\$	10,598.39
C001088	3/29/2005	USI008032	\$	11,303.72
C001088	4/12/2005	USI008336	\$	4,961.50
C001088	4/12/2005	USI008337	\$	4,846.16
C001088	4/18/2005	USI008453	\$	6,951.66
C001088	4/21/2005	USI008532	\$	232.00
C001290	6/24/2005	USI010031	\$	2,106.11
C001721	4/18/2005	USI008449	\$	834.50
C001721	4/21/2005	USI008577	\$	1,626.91
C001721	4/27/2005	USI008683	\$	1,140.35
C001721	4/27/2005	USI008691	\$	706.23
C001721	5/13/2005	USI009051	\$	1,824.61
C001721	5/31/2005	USI009448	\$	1,372.88
C001721	6/2/2005	USI009509	\$	1,949.55
C001721	6/9/2005	USI009650	\$	2,182.35
C001721	6/16/2005	USI009836	\$	2,641.65
C001721	6/24/2005	USI010010	\$	2,808.18
C001962	7/20/2005	USI010530	\$	165.00



C001962	8/2/2005	USI010692	\$	2,265.30
C001962	8/8/2005	USI010881	\$	1,399.70
C001962	8/10/2005	USI010926	\$	960.00
C001962	9/13/2005	USI011591	\$	647.05
C001962	9/25/2005	USI011781	\$	2,290.08
C001962	9/27/2005	USI011938	\$	2,181.68
C001962	10/11/2005	USI012113	\$	2,121.37
C001962	10/12/2005	USI012227	\$	682.48

**GRAND TOTAL**                      **\$ 550,320.80**

## **EXHIBIT C**



5. Prior to the filing of the Debtors' bankruptcy, PIC provided certain services to Delphi Corporation pursuant to purchase orders issued by Delphi to PIC. PIC rendered these services to Delphi as requested.

6. As of October 8, 2005, the outstanding balance due and owing to PIC by the Debtors was \$550,320.80 (the "Outstanding Balance").

7. The Debtors have failed to pay for the services provided by PIC to the Debtors.

8. The books and records of PIC do not reflect any payments on the Outstanding Balance.

9. The Debtors have provided no proof of payment to PIC regarding the Outstanding Balance.

10. The Outstanding Balance of \$550,320.80 is fully supported by the books and records of PIC.

Further Deponent Sayeth Not.

The PIC Group, Inc. f/k/a PIC Productivity  
Improvement Center



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ALLEN J. HOLMES  
Its: Chief Financial Officer